

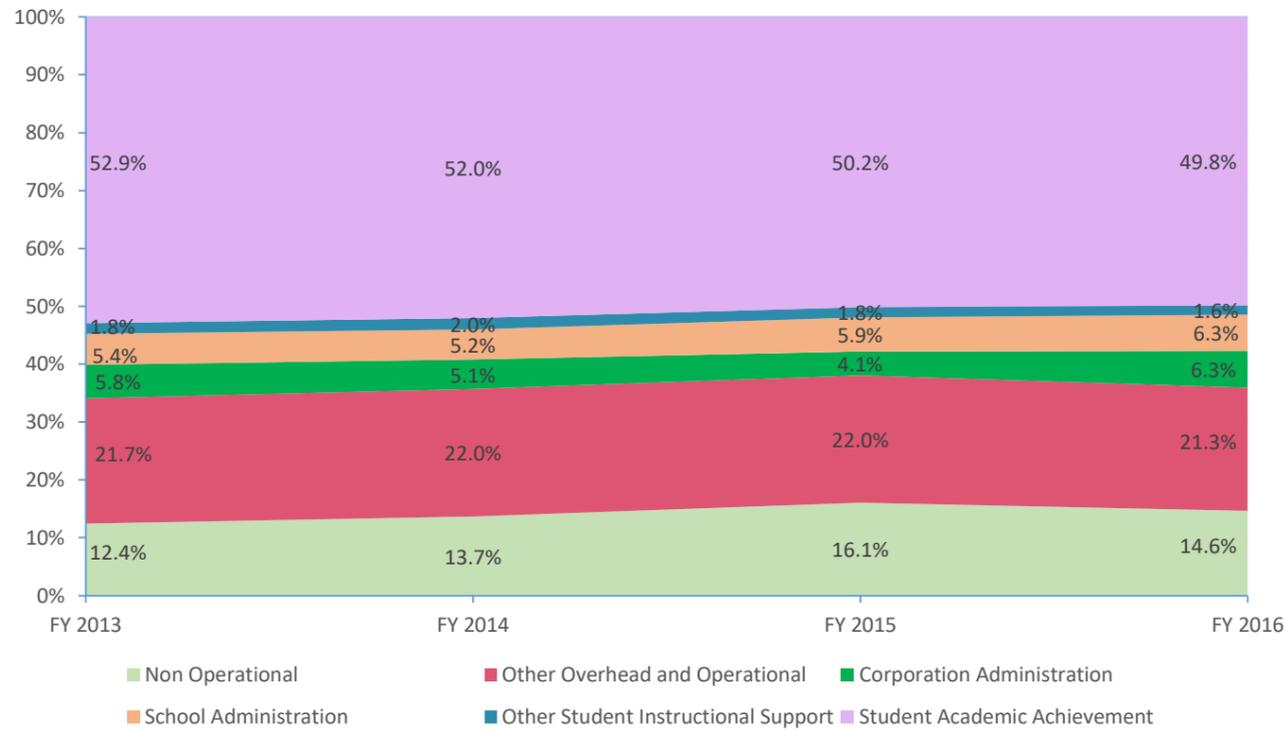
**School Corporation Expenditures by Account
Biannual Financial Report Data
North Knox School Corp (4315)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,577,217	57.4%	\$7,893,620	52.5%	\$7,451,284	52.9%	\$7,130,276	52.0%	\$7,002,198	50.2%	\$7,030,054	49.8%
Student Instructional Support	\$776,287	5.9%	\$1,100,954	7.3%	\$1,015,783	7.2%	\$980,951	7.2%	\$1,070,213	7.7%	\$1,113,191	7.9%
Total	\$8,353,504	63.2%	\$8,994,574	59.8%	\$8,467,068	60.1%	\$8,111,227	59.2%	\$8,072,411	57.8%	\$8,143,245	57.7%

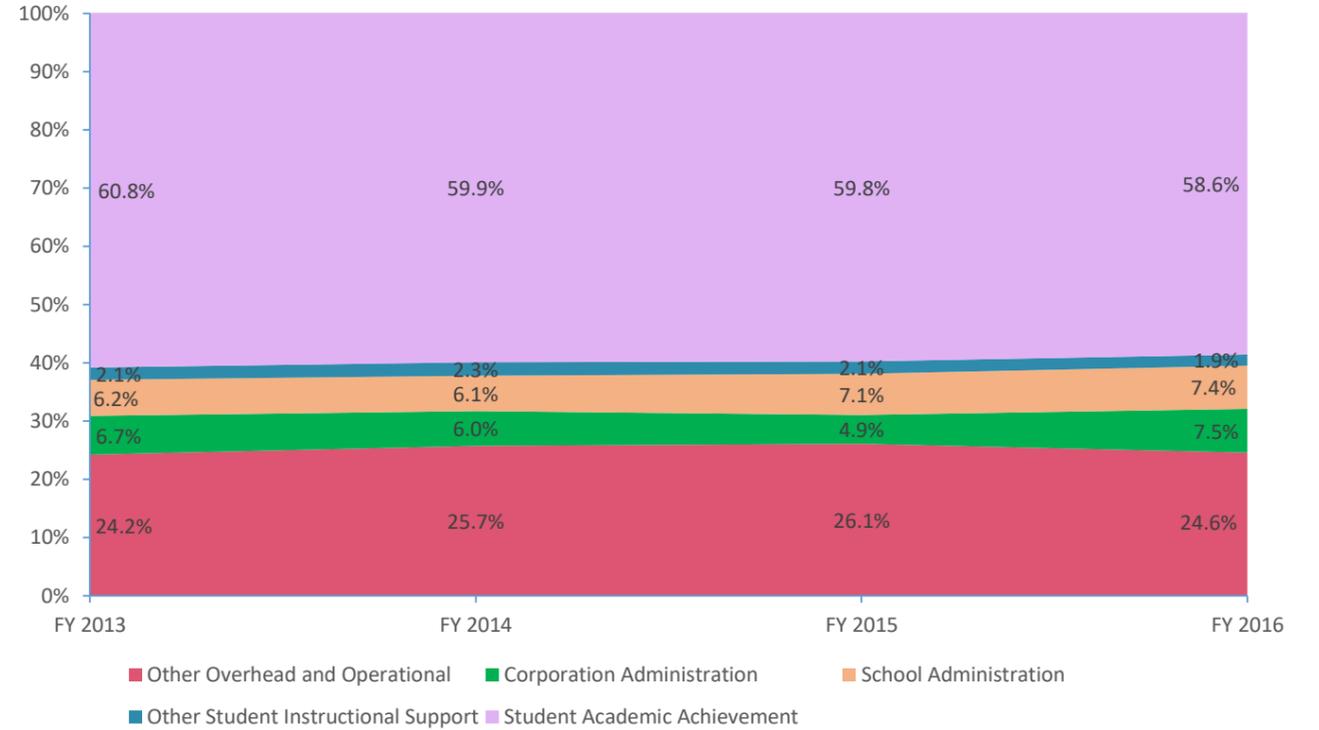
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,089,221	23.4%	\$4,277,188	28.4%	\$3,861,631	27.4%	\$3,718,526	27.1%	\$3,646,415	26.1%	\$3,897,476	27.6%
Non Operational	\$1,766,118	13.4%	\$1,768,711	11.8%	\$1,752,744	12.4%	\$1,874,077	13.7%	\$2,242,533	16.1%	\$2,066,224	14.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,855,339	36.8%	\$6,045,899	40.2%	\$5,614,375	39.9%	\$5,592,602	40.8%	\$5,888,948	42.2%	\$5,963,700	42.3%

Grand Total	\$13,208,843	\$15,040,473	\$14,081,443	\$13,703,829	\$13,961,359	\$14,106,945
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Knox School Corp (4315)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$337,323	\$401,595	\$317,279	NA	-5.9%	-21.0%
11100	Regular Programs	Elementary	\$3,187,009	\$3,474,607	\$2,673,020	\$2,699,079	-15.3%	-22.3%	1.0%
11200	Regular Programs	Middle/Junior High	\$0	\$687,692	\$745,633	\$856,653	NA	24.6%	14.9%
11300	Regular Programs	High School	\$1,404,297	\$1,241,797	\$1,625,335	\$1,517,616	8.1%	22.2%	-6.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$67,043	\$74,184	\$74,295	NA	10.8%	0.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$365,372	\$0	\$0	NA	-100.0%	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$84,619	\$58	\$0	NA	-100.0%	-100.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$0	\$79,368	\$75,261	NA	NA	-5.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$86,310	\$104,690	\$100,556	NA	16.5%	-3.9%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$93,836	\$98,939	\$87,228	NA	-7.0%	-11.8%
11630	Regular Programs	Alternative Education Programs - High School	\$18,283	\$120,497	\$78,641	\$59,641	226.2%	-50.5%	-24.2%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$208,993	\$14,151	\$15,614	NA	-92.5%	10.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$113,885	\$95,475	\$165,001	\$207,263	82.0%	117.1%	25.6%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$9,269	\$273,608	\$125,832	\$110,163	1088.5%	-59.7%	-12.5%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$59,562	\$150,492	\$139,577	NA	134.3%	-7.3%
12350	Special Programs	Physical Impairment - Homebound	\$5,572	\$6,829	\$4,088	\$5,632	1.1%	-17.5%	37.8%
12610	Special Programs	Learning Disability	\$0	\$63,226	(\$2,663)	\$0	NA	-100.0%	100.0%
12810	Special Programs	Special Education Preschool	\$26,702	\$245	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$6,477	\$5,352	NA	NA	-17.4%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$7,824	\$7,824	NA	NA	0.0%
14300	Summer School Programs	High School	\$0	\$0	\$8,873	\$10,656	NA	NA	20.1%
16100	Remediation	Remediation Testing	\$82,432	\$58,564	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$2,904	\$73,771	\$42,008	\$26,236	803.6%	-64.4%	-37.5%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$3,161	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$81,504	\$53,919	\$45,489	\$51,620	-36.7%	-4.3%	13.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$187,910	\$185,777	\$197,230	\$228,181	21.4%	22.8%	15.7%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$12,764	\$14,815	\$0	\$0	-100.0%	-100.0%	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$3,500	\$0	\$0	NA	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$140	\$2,560	\$6,446	NA	4504.1%	151.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$5,302	\$5,265	\$2,170	\$1,000	-81.1%	-81.0%	-53.9%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$152,262	\$117,945	\$93,364	NA	-38.7%	-20.8%
22220	Instruction	Library/Media Services - School Library	\$35,168	\$12,169	\$2,196	\$2,651	-92.5%	-78.2%	20.7%
22230	Instruction	Library/Media Services - Audiovisual	\$853	\$1,421	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$44,431	\$60,309	NA	NA	35.7%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$23,787	\$2,259	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$122,934	\$120,231	NA	NA	-2.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$25,000	\$46,485	\$13,813	\$19,793	-20.8%	-57.4%	43.3%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$16,238	\$6,278	\$23,048	NA	41.9%	267.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$43,604	\$107,316	NA	NA	146.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$156,029	\$0	\$0	\$170	-99.9%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$290,764	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,672,596	\$7,893,620	\$7,002,198	\$7,030,054	23.9%	-10.9%	0.4%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$40,913	\$0	\$0	NA	-100.0%	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$11,103	\$16,455	\$0	\$0	-100.0%	-100.0%	NA
21210	Students	Guidance Services - Service Area Direction	\$52,536	\$128,813	\$94,402	\$96,679	84.0%	-24.9%	2.4%
21220	Students	Guidance Services - Counseling Services	\$0	\$0	\$73,971	\$51,862	NA	NA	-29.9%
21240	Students	Guidance Services - Information Services	\$9,199	\$0	\$0	\$0	-100.0%	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$12,469	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$36,750	\$52,298	\$78,177	\$79,004	115.0%	51.1%	1.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$8,877	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$441,259	\$835,832	\$562,006	\$644,651	46.1%	-22.9%	14.7%
24900	School Administration	Other Support Services - School Admin.	\$0	\$26,643	\$261,658	\$240,994	NA	804.5%	-7.9%

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Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
Student Instructional Support Total				\$572,193	\$1,100,954	\$1,070,213	\$1,113,191	94.5%	1.1%	4.0%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$0	\$0	\$67,697	\$436,512	NA	NA	544.8%	
23120	General Administration	Board of Education - Service Area Assistants	\$16,214	\$24,807	\$0	\$0	-100.0%	-100.0%	NA	
23150	General Administration	Board of Education - Legal Services	\$4,024	\$8,060	\$3,747	\$3,727	-7.4%	-53.8%	-0.5%	
23160	General Administration	Board of Education - Promotion Expenses	\$1,962	\$2,863	\$1,547	\$6,136	212.7%	114.3%	296.5%	
23190	General Administration	Board of Education - Other Governing Body Services	\$2,937	\$3,130	\$2,476	\$1,728	-41.2%	-44.8%	-30.2%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$133,298	\$503,977	\$213,964	\$224,170	68.2%	-55.5%	4.8%	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$19,673	\$38,897	\$12,735	\$8,818	-55.2%	-77.3%	-30.8%	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$65,000	\$109,189	\$0	\$0	-100.0%	-100.0%	NA	
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$79,728	\$80,458	NA	NA	0.9%	
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$64,337	\$64,496	NA	NA	0.2%	
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$603	\$100	NA	NA	-83.4%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,758	\$118	\$250	\$0	-100.0%	-100.0%	-100.0%	
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$182	\$0	NA	NA	-100.0%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$4,704	\$4,907	NA	NA	4.3%	
25400	Central Services	Planning, Research, Dev. and Evaluation	\$3,277	\$1,876	\$1,699	\$3,919	19.6%	108.9%	130.7%	
25750	Central Services	Personnel Services - Health Services	\$1,511	\$0	\$2,009	\$1,300	-14.0%	NA	-35.3%	
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$111,432	\$118,762	\$57,942	NA	-48.0%	-51.2%	
25890	Central Services	Other Technology Services	\$0	\$471	\$0	\$0	NA	-100.0%	NA	
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$290	\$0	\$0	NA	-100.0%	NA	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$90	\$0	\$0	\$0	-100.0%	NA	NA	
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$540,462	\$71,039	\$72,362	NA	-86.6%	1.9%	
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$821,833	\$710,725	\$1,126,493	\$1,061,014	29.1%	49.3%	-5.8%	
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$39,125	\$117,122	\$0	\$0	-100.0%	-100.0%	NA	
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$172,431	\$321,057	\$116,558	\$135,554	-21.4%	-57.8%	16.3%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$501	\$0	\$0	\$0	-100.0%	NA	NA	
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$121	\$150	\$0	\$0	-100.0%	-100.0%	NA	
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$46,920	\$59,019	NA	NA	25.8%	
26700	Operation and Maintenance of Plant Services	Insurance	\$123,544	\$143,309	\$93,649	\$98,531	-20.2%	-31.2%	5.2%	
27010	Student Transportation	Service Area Direction	\$90,362	\$0	\$49,561	\$48,589	-46.2%	NA	-2.0%	
27100	Student Transportation	Vehicle Operation	\$54,959	\$43,297	\$78,624	\$83,601	52.1%	93.1%	6.3%	
27200	Student Transportation	Monitoring Services	\$39,997	\$21,576	\$18,215	\$19,773	-50.6%	-8.4%	8.6%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$32,901	\$68,867	\$67,015	\$66,704	102.7%	-3.1%	-0.5%	
27400	Student Transportation	Purchase of School Buses	\$0	\$90,680	\$0	\$0	NA	-100.0%	NA	
27500	Student Transportation	Insurance on Buses	\$17,333	\$0	\$8,245	\$0	-100.0%	NA	-100.0%	
27700	Student Transportation	Contracted Transportation Services	\$589,685	\$722,569	\$750,748	\$737,788	25.1%	2.1%	-1.7%	
27900	Student Transportation	Other Student Transportation Services	\$3,364	\$0	\$365	\$353	-89.5%	NA	-3.5%	
27910	Student Transportation	Bus Driver Training	\$0	\$100	\$0	\$0	NA	-100.0%	NA	
31100	Food Services Operations	Service Area Direction	\$10,895	\$15,227	\$179,451	\$175,429	1510.1%	1052.1%	-2.2%	
31200	Food Services Operations	Food Preparation and Dispensing	\$186,664	\$244,665	\$230,044	\$181,662	-2.7%	-25.8%	-21.0%	
31400	Food Services Operations	Food Purchases	\$254,651	\$318,323	\$234,357	\$261,333	2.6%	-17.9%	11.5%	
31900	Food Services Operations	Other Food Services	\$98,528	\$113,947	\$691	\$1,552	-98.4%	-98.6%	124.4%	
Overhead and Operational Total			\$2,786,638	\$4,277,188	\$3,646,415	\$3,897,476	39.9%	-8.9%	6.9%	
Non Operational										
33400	Category not Specified	Athletic Coaches	\$173,935	\$237,998	\$252,788	\$237,215	36.4%	-0.3%	-6.2%	
33990	Other Community Services	Other	\$130	\$69,267	\$7,267	\$0	-100.0%	-100.0%	-100.0%	
43000	Category not Specified	Professional Services	\$990	\$0	\$23,898	\$13,015	1214.4%	NA	-45.5%	
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$381,298	\$415,062	\$645,076	\$496,087	30.1%	19.5%	-23.1%	
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$16,995	\$12,387	\$0	\$0	-100.0%	-100.0%	NA	
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$16,280	\$0	\$0	NA	-100.0%	NA	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$170,857	\$117,607	\$141,091	\$83,822	-50.9%	-28.7%	-40.6%	

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
49000	Category not Specified	Other Facilities Acq. and Construction	\$50,119	\$83,245	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$248,966	\$283,060	NA	NA	13.7%
51600	Principal on Debt	Other DLGF Approved Debt	\$542,061	\$816,116	\$891,258	\$953,025	75.8%	16.8%	6.9%
52100	Interest on Debt	Bonds	\$0	\$0	\$32,189	\$0	NA	NA	-100.0%
53100	Lease Rental	Buildings-Principal	\$365,000	\$0	\$0	\$0	-100.0%	NA	NA
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$750	\$0	\$0	NA	-100.0%	NA
Non Operational Total			\$1,701,385	\$1,768,711	\$2,242,533	\$2,066,224	21.4%	16.8%	-7.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$36,664	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$4,441	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$11,526	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,370	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$363,253	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$41,596	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$47,454	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$13,073	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$27,342	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$3,314	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$2,914	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$998	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,356,604	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$147,274	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$233,392	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$46,891	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$5,984	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$727	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$637	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$222	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$114,775	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,742	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,660	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,180	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,476,032	\$0	\$0	\$0	NA	NA	NA